

**COMBINED DECLARATION AND POWER
OF ATTORNEY FOR PATENT APPLICATION**

As one of the below-named inventors, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled REINFORCED AND ADJUSTABLE CONTOURED SEAT CUSHION AND METHOD OF REINFORCING AND ADJUSTING THE CONTOURED SEAT CUSHION, the specification of which is attached hereto, and which is assigned Attorney Docket No. 249.305, by my below-named attorneys.

The persons named as inventors are: Thomas R. Hetzel, Aaron D. Pierce, and Steve Maurus.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in CFR 37 § 1.56, including material information which became available between the filing date of the below identified prior application to which a prior claim is made and the filing date of this application.

A priority claim is made under 35 U.S.C. § 120, to U.S. application Serial No. 10/628,860, filed July 28, 2003.

Power of Attorney: As the named inventors, we hereby appoint John R. Ley, Registration No. 27,453 and Spencer A. Gibbs, Registration No. 51,731, to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Direct all correspondence to: John R. Ley
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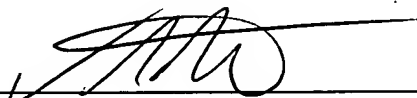
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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